SOE 06 2522-10 4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts and Charter Schools

For Fiscal Year Ending June 30, 2007 2008

| 3/ |
|-------------------------|
| Entity |
| Shellee Getts |
| Prepared by |
| shellee@slarts.org |
| email address |
| certify that the data |
| are true and correct to |
| (SAHHU) |

BUDGET 53A-19-101

6/25/2007 Date of Hearing Date of Adoption ACTUAL 53A-3-404 Last Date Budget Amended by Board 97 Salt Lake Arts Academy 7/13/2007 contained in this report the best of my knowledge. 7/13/2007 Signature of Business Administrat Date

Return the Budget report (paper copy) by July 15 (Aug 15) to:

1. Utah State Auditor c/o Kent Godfrey **Utah State Capitol Complex** East Office Building, Suite E310 Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

- 1. School Finance & Statistics Von Hortin von.hortin@schools.utah.gov
- 2. Utah State Auditor c/o Kent Godfrey **Utah State Capitol Complex** East Office Building, Suite E310 Salt Lake City, Utah 84114

| 97 Salt L | ake Arts Academy | | | |
|------------|---|---------------------------------------|---------------|----------|
| | ERAL FUND | • | | |
| | | Balanasa et | l Balancas et | |
| DAL ANG | NE ALIEET | Balances at | Balances at | , |
| | CE SHEET | June 30, 2006 | June 30, 2007 | L |
| 8100 ASSE | | | | |
| 8110 | Cash in Banks and On Hand | 167,658 | 316,145 | _ |
| 8120 | Investments | - | <u> </u> | |
| 8131 | Receivables - Other Local | 1,063 | 848 | |
| 8132 | Receivables - Property Taxes | | <u> </u> | |
| 8133 | Receivables - State | - | <u> </u> | ŀ |
| 8134 | Receivables - Federal | - | <u> </u> | ŀ |
| 8135 | Due from Other Funds | | <u> </u> | |
| 8140 | Inventories | - | <u> </u> | |
| 8150 | Prepaid Expenditures | 14,000 | <u> </u> |] |
| 8190 | Other Assets | - | | |
| TOTAL | ASSETS | 182,721 | 316,993 | |
| 9500 LIABI | LITIES | | | 1 |
| 9505 | Negative Cash Balance | _ | | |
| 9510 | Accounts Payable | 28,498 | | 1 |
| 9530 | Accrued Liabilities | | <u> </u> | 1 . |
| 9540 | Accrued Salaries and Withholdings | 50,832 | 97,045 | 1 |
| 9550 | Due to Other Funds | | | 1 |
| 9561 | Deferred Revenues - Other Local | | <u> </u> | 1 |
| 9562 | Deferred Revenues - Property Taxes | - | | 1 |
| 9563 | Deferred Revenues - State | - | | İ |
| 9564 | Deferred Revenues - Federal | | | ' |
| 9590 | Other Liabilities | - | | 1 . |
| | | | | |
| | LIABILITIES | 79,330 | 97,045 | |
| | D BALANCES | 1 |] | |
| 9841 | Reserved for Encumbrances and Commitments | | <u> </u> | |
| 9842 | Reserved for Inventories | - | l | |
| 9845 | Reserved for Prepaid Expenditures | - | <u> </u> | |
| 9846 | Reserved for Special Transportation | • | <u> </u> | 4 |
| 9847 | Reserved for Tort Liability | • | | |
| 9848 | Reserved for Other | <u> </u> | ļ <u> </u> | |
| 9851 | Unreserved, Designated for Undistributed Reserve * | | <u> </u> | |
| 9852 | Unreserved, Designated for Unrestricted Programs | · · · · · · · · · · · · · · · · · · · | | 1 |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | | | |
| 9854 | Unreserved, Designated for Other | • | <u> </u> | 4 |
| 9859 | Unreserved, Undesignated Fund Balance | 103,391 | | 1 |
| TOTAL | FUND BALANCES | 103,391 | | |
| TOTAL | LIADU ITIES AND EUND DAL ANCEO | 409 704 | 97,045 | 1 |
| LOTAL | LIABILITIES AND FUND BALANCES | 182,721 | 97,045 | <u> </u> |

| * Appropriation of the undesignated reserve may be made to any | Amount Appropriated | Date Filed |
|--|---------------------------------------|------------|
| expenditure classification by a majority vote of the board setting forth | | |
| the reasons for the appropriation. The board shall file a copy of the | | |
| resolution with the State Board of Education and the State Auditor. | · · · · · · · · · · · · · · · · · · · | |

| 97 Salt Lake Arts Academy | ľ | FINAL | | ORIGINAL |
|--|--|-------------|---------|----------|
| 10 GENERAL FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| · · · · · · · · · · · · · · · · · · · | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| REVENUES | | | | |
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | | | | |
| 1200 Local Governmental Units Other Than LEAs | | | · | |
| 1310 Tuition From Pupils or Parents | - - - - - - - - | 33,000 | 28.962 | 35.00 |
| 1320 Tuition from Other LEAs Within the State | | 00,000 | 20,502 | |
| 1330 Tuition From Other LEAs Outside the State | | | | |
| 1410 Transportation Fees From Pupils or Parents | 8,865 | | | ·-··· |
| 1420 Transportation Fees From Other LEAs Within the State | | | | |
| 1430 Transportation Fees From Other LEAs Outside the State | | | | |
| 1500 Earnings on Investments | 1,888 | | 2,944 | |
| 1700 Student Activities | 58,356 | | | |
| 1900 Other Revenues From Local Sources | | | | |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations from Private Sources/Foundation | 121,993 | 103,500 | 137,477 | 100,00 |
| 1940 Textbooks (Sales and Rentals) | | | | |
| 1950 Other Revenues From Other School Districts | | | | |
| 1960 Other Revenues from Other Local Governments | | | | |
| 1980 Refunds of Prior Year Expenditures | | | | |
| 1990 Miscellaneous | 1,988 | | 30,685 | |
| TOTAL REVENUES FROM LOCAL SOURCES | 193,090 | 136,500 | 200,068 | 135,00 |

10 General Fund

| 97 Salt Lake Arts Academy 10 GENERAL FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|--|-------------------|----------------------------|-------------------|--|
| 3000 REVENUES FROM STATE SOURCES | | | | |
| | | | | |
| Minimum School Programs (From District Summary-Final) | | | 1 | |
| Regular Basic Programs | | | | |
| 3010 Regular School Program K-12 | 512,590 | 1,275,675 | 565,759 | 1,3 80,00 0 |
| 3015 Necessary Existent Small Schools | ļ | | | |
| 3020 Professional Staff | 21,017 | | 25, 458 | · · · · · · · · · · · · · · · · · · · |
| 3025 Administrative Costs | 1,186 | | 2,054 | |
| Restricted Basic Programs | | | | |
| 3105 Special Education – Add-On | 57,000 | | 56,181 | |
| 3110 Special Education - Self-Contained | 6,840 | | 14,502 | ~ · · · · · · · · · · · · · · · · · · · |
| 3120 Extended Year Program – Severely Disabled | | | | |
| 3125 Special Education – State Programs 3155 Applied Technology – Add-On | | | | |
| | + | - | | |
| | 47.070 | | EO OEE | |
| 3230 Class Size Reduction (State Funds) | 47,378 | | 50,055 | · · · · · · |
| TOTAL BASIC SCHOOL PROGRAM GENERATED | 646,011 | 1,275,675 | 714,009 | 1,380,000 |
| Other Minimum School Programs | | | | |
| 3211 Gifted and Talented | 917 | | 987 | |
| 3212 Advanced Placement | | | | |
| 3213 Concurrent Enrollment | | | | |
| 3215 At-Risk Regular Program | 1,157 | | 1,290 | |
| 3218 At-Risk Homeless and Minority | | | | |
| 3219 At-Risk - MESA | | | | |
| 3220 At-Risk Gang Prevention | | | | |
| 3221 At-Risk Youth-in-Custody | | | | |
| 3255 Quality Teaching Block Grant | 23,732 | | 27,822 | |
| 3260 Local Discretionary Block Grant | 10,678 | | 10,354 | |
| 3270 Interventions for Student Success Block Grant | 6,029 | | 6,139 | |
| 3405 Social Security and Retirement | 118,121 | | 135,663 | |
| 3415 Pupil Transportation | | | | |
| 3423 Out-of-State Tuition | | | | |
| 3466 Highly Impacted Schools | | | | |
| 3471 Guarantee on Transportation Levy | | | | |
| 3520 School Land Trust Program | 6,659 | | 8,732 | |
| 3521 Electronic High School | | | | |
| 3555 Voted Leeway | | | | |
| 3560 Board Leeway | | | | |
| 3805 K-3 Reading Achievement | | | | |
| 3522 Job Enhancement | <u> </u> | _ | | |
| 3867 Charter School Local Replacement | 252,240 | | 276,010 | |
| TOTAL MINIMUM SCHOOL PROGRAM GENERATED | 1,065,544 | 1,275,675 | 1,181,006 | 1,380,000 |
| Less Basic Local Levy | | | | |
| | 1.005.544 | 4 275 875 | 1,181,006 | 1,380,000 |
| TOTAL STATE SUPPORT AMOUNT * Other State Sources | 1,065,544 | 1,275,675 | 1,101,000 | 1,000,000 |
| 3700 Other Revenues From State Sources (Non-MSP) | 2,424 | | 848 | |
| 3710 Other Revenues From State Sources (Non-MSP) 3710 Driver Education (Behind-the-Wheel) | 4,424 | | <u> </u> | |
| 3866 Charter School Startup (New in FY06) | | | | |
| 3800 Supplementals / Other Bills | 4,803 | | 105,322 | |
| 3900 Supplementals 7 Other Bills 3900 Revenues From Other State Agencies | 4,003 | | 100,322 | |
| VEASURES LIGHT Office Organ Viber 1998 | <u> </u> | | | |
| TOTAL REVENUES FROM STATE SOURCES | 1,072,771 | 1,275,675 | 1,287,176 | 1,380,000 |

^{*} Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

| 97 Salt Lake Arts Academy 10 GENERAL FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|---|-------------------|----------------------------|---------------------------------------|-------------------------------|
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4101 Impact Aid (Title VII) | | | | |
| 4190 Other Unrestricted Revenue Direct From Federal | | | | |
| 4200 Unrestricted Federal Revenue Through State | | | · · · · · · · · · · · · · · · · · · · | |
| 4300 Restricted Revenue Direct From Federal | | | | |
| 4500 Restricted Federal Through State | 47,059 | 50,000 | 56,595 | 50,000 |
| 4520 Programs for the Disabled (IDEA) | | | | |
| 4530 Applied Technology Education | | | | |
| 4600 Other Restricted Federal Through State | 166,897 | | | |
| 4700 Federal Received Through Other Agencies | | | | |
| 4800 No Child Left Behind (NCLB) | | | | |
| 4810 Federal Forest Service (in Lieu of Tax) | | | | |
| TOTAL REVENUES FROM FEDERAL SOURCES | 213,956 | 50,000 | 56,595 | 50,000 |
| TOTAL REVENUES, 10 GENERAL FUND | 1,479,817 | 1,462,175 | 1,543,839 | 1,565,000 |

7/13/2007

| | Lake Arts Academy IERAL FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|--|--|--------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| EXPEN | DITURES | | | | |
| 1000 INS1 | TRUCTION | | | | |
| 131 | Salaries - Teachers | 455 500 | [| | |
| 132 | Salaries - Substitute Teachers | 455,599 | 546,050 | 541,475 | 525,2 |
| 161 | Salaries - Teacher Aides and Paraprofessionals | 1,255 33,207 | 2,000 | 2,511 | 3,0 |
| 100 | Salaries - All Other | 33,207 | | 60,071 | 157,1 |
| | Total Salaries (100) | 490,061 | 548,050 | 604,057 | 685,3 |
| 210 | Retirement | 70,510 | 84,608 | 81,968 | 102,8 |
| 220 | Social Security | 36,750 | 0.1,000 | 65,065 | 54,8 |
| 240 | Insurance (Health/Dental/Life) | 51,947 | 47,000 | 48,025 | 54,3 |
| 200 | Other Benefits | 1,952 | | | |
| | Total Benefits (200) | 161,159 | 131,608 | 195,058 | 212,0 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 500 | Purchased Property Services | | | | |
| 561 | Other Purchased Services | 6,302 | | | |
| 562 | Tuition to Other School Districts Within the State | | | | |
| 563 | Tuition to Other School Districts Outside the State Tuition to Private Schools | | | | |
| 564 | | | | | |
| 565 | Tuition to Educational Service Agencies Within the State | | | | |
| 566 | Tuition to Educational Service Agencies Outside the State Tuition to Charter Schools | | | | |
| 567 | Tuition to School Districts for Voucher Payments | | | | |
| 569 | Tuition—Other | | | | |
| | Total Other Purchased Services (500) | | | | |
| 600 | Supplies | 6,302 | | | |
| 641 | Textbooks | 21,872 | 4,000 | 2,599 | 12,0 |
| | Total Supplies (600) | 19,864 | 12,500 | 15,173 | 12,0 |
| 700 | Property (Instructional Equipment) | 41,736 24,248 | 16,500 | 17,772 | 24,0 |
| 800 | Other Objects | 2,578 | 3,000 | 2,414 | 3,0 |
| 810 | Dues and Fees | 2,570 | 1,600 | 2,500 | 2,6 |
| | Total Other Objects (800) | 2,578 | 1,600 | 2,500 | 2,6 |
| TOTAL | INSTRUCTION (1000) | 726,084 | 700,758 | 821,801 | 926,9 |
| 200 CUID | | | | | |
| JOO SUPI | PORT SERVICES | | 1 | | |
| 141 | PORT SERVICES - STUDENTS | - | ľ | | |
| 142 | Salaries - Attendance and Social Work Personnel Salaries - Guidance Personnel | | | | |
| 143 | Salaries - Guidanze Personnel Salaries - Health Services Personnel | | | | |
| 144 | Salaries - Psychological Personnel | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 100 | Salaries - All Other | - | | | · · · · · · · · · · · · · · · · · · · |
| | Total Salaries (100) | | | | |
| 210 | Retirement | | | | |
| 220 | Social Security | | | | |
| 240 | Insurance (Health/Dental/Life) | | · · · · · · · · · · · · · · · · · · · | | |
| 200 | Other Benefits | | | | |
| | Total Benefits (200) | <u> </u> | | · · · | |
| 300 | Purchased Professional and Technical Services | 700 | 2,000 | 2,925 | 3,0 |
| 400 | Purchased Property Services | | | 2,020 | 0,0 |
| | Other Purchased Services | | | | |
| 500 | Services Purchased From Another District Within the State | | | | |
| 500 591 | | | | · · · · · · · · · · · · · · · · · · · | |
| 500 | Services Purchased From Another District Outside the State | | | | * |
| 500 591 592 | Total Other Purchased Services (500) | - | i | - 1 | |
| 500 591 592 600 | Total Other Purchased Services (500) Supplies | - | | | |
| 500 591 592 600 700 | Total Other Purchased Services (500) Supplies Property | - | - | | |
| 500 591 592 600 700 800 | Total Other Purchased Services (500) Supplies Property Other Objects | | - | | |
| 500 591 592 600 700 | Total Other Purchased Services (500) Supplies Property Other Objects Dues and Fees | - | | | |
| 500 591 592 600 700 800 | Total Other Purchased Services (500) Supplies Property Other Objects | - | - | | |

| 7 Salt Lake Arts Academy 0 GENERAL FUND | | | FINAL | | ORIGINAL |
|--|--|-------------|---------|---------------------------------------|---------------------------------------|
| GENER/ | AL FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| 100 CL IDDOC | T OFFICE MOTEURS | | | | |
| | RT SERVICES - INSTRUCTIONAL STAFF | | | | |
| | Salaries - Supervisors & Directors | | | | |
| | Salaries - Sabbatical Leave | | | | |
| | Salaries - Media Personnel - Certificated | | | | |
| | Salaries - Secretarial and Clerical | | | | |
| | Salaries - Media Personnel - Noncertificated. | | | | |
| 100 5 | Salaries - All Other | | | | |
| | Total Salaries (100) | | • | • | |
| | Retirement | | | | |
| | Social Security | | | | |
| | nsurance (Health/Dental/Life) | | | | |
| 200 (| Other Benefits | | | | " |
| | Total Benefits (200) | - | - | - | |
| 300 F | Purchased Professional and Technical Services | 2,400 | 3,600 | 8,475 | 4,0 |
| 400 F | Purchased Property Services | | | , | |
| 500 (| Other Purchased Services | | | | |
| 591 8 | Services Purchased From Another District Within the State | | | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · |
| 592 5 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | <u> </u> | | | |
| 600 5 | Supplies | | | | |
| | ibrary Books | | | | |
| | Periodicals | | | | |
| | Audio Visual Materials | ·· | | | |
| | Total Supplies (600) | | | | |
| 700 F | Property | <u> </u> | | | |
| | Other Objects | | | | |
| | Dues and Fees | | | | |
| 010 L | Total Other Objects (800) | | | | |
| | | | | | |
| TOTAL INS | STRUCTIONAL STAFF (2200) | 2,400 | 3,600 | 8,475 | 4,0 |
| n suppor | RT SERVICES - DISTRICT ADMINISTRATION | | | | |
| | Salaries - District Board and Administration | | | ĺ | |
| | | | 100 100 | | |
| | Salaries - Supervisors and Directors | | 183,165 | 180,780 | 189,3 |
| | Salaries - Secretarial and Clerical | | | 20,000 | 25,7 |
| 100 S | Salaries - All Other | | | | |
| | Total Salaries (100) | - | 183,165 | 200,780 | 215,0 |
| | Retirement | | 25,000 | 28,166 | 33,9 |
| | Social Security | | | | 17,2 |
| | nsurance (Health/Dental/Life) | | 10,000 | 11,824 | 11,2 |
| 200 C | Other Benefits | | | | |
| <u> </u> | Total Benefits (200) | - | 35,000 | 39,990 | 62,4 |
| | Purchased Professional and Technical Services | 10,387 | | | |
| | Purchased Property Services | | | | |
| 500 C | Other Purchased Services | | 4,000 | 5,287 | 6,0 |
| | Services Purchased From Another District Within the State | | | | · · · · · · · · · · · · · · · · · · · |
| | Services Purchased From Another District Outside the State | | | · · · · · · · · · · · · · · · · · · · | |
| | Total Other Purchased Services (500) | | 4,000 | 5,287 | 6,0 |
| 600 S | Supplies | | 3,000 | -, | |
| | roperty | | | | |
| | Other Objects | | | | |
| | Dues and Fees | | | | |
| | Total Other Objects (800) | | | | |
| | | | - | | |
| TOTAL DIO | TRICT ADMINISTRATION (2300) | 10,387 | 222,165 | 246,057 | 283,5 |

10 General Fund

| 7 Salt Lake Arts Academy 0 GENERAL FUND | ACTUAL | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET |
|--|---------------|---------------------------------------|-------------|---------------------------------------|
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| 100 SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | |
| 121 Salaries - Principals and Assistants | 74,167 | | | |
| 152 Salaries - Secretarial and Clerical | 26,867 | | | |
| 100 Salaries - All Other | 20,007 | | | |
| Total Salaries (100) | 404.024 | | | |
| 210 Retirement | 101,034 | | | |
| 220 Social Security | 14,091 | | | |
| 240 Insurance (Health/Dental/Life) | 7,344 | | | |
| 200 Other Benefits | 10,381 | | | |
| | 394 | | | |
| Total Benefits (200) | 32,210 | | - | |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | 255 | | | |
| 500 Other Purchased Services | 10,609 | | | |
| 591 Services Purchased From Another District Within the St | ate | | - | |
| 592 Services Purchased From Another District Outside the S | State | | | ···· |
| Total Other Purchased Services (500) | 10,609 | | | · · · · · · · · · · · · · · · · · · · |
| 600 Supplies | 6,543 | | | |
| 700 Property | 4,614 | | | |
| 800 Other Objects | 4,014 | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | | | | |
| | | | - | |
| TOTAL SCHOOL ADMINISTRATION (2400) | 155,265 | | | |
| 0 SUPPORT SERVICES - CENTRAL | | | | |
| 100 Salaries | | | | |
| 210 Retirement | 81,597 | | | |
| | 11,380 | | | |
| 220 Social Security | 5,931 | | | |
| 240 Insurance (Health/Dental/Life) | 8,384 | | | |
| 200 Other Benefits | 315 | | | |
| Total Benefits (200) | 26,010 | | | |
| 300 Purchased Professional and Technical Services | 2,463 | | | |
| 400 Purchased Property Services | 6,600 | | | |
| 500 Other Purchased Services | 1,957 | | | |
| 591 Services Purchased From Another District Within the Str | ate 1,007 | | | |
| 592 Services Purchased From Another District Outside the S | Pate | | | |
| Total Other Purchased Services (500) | | | | |
| 600 Supplies | 1,957 | | | |
| 700 Property | 49,448 | | | |
| | 12,927 | | | |
| | | | | |
| 810 Dues and Fees | 3,568 | | | |
| Total Other Objects (800) | 3,568 | • | - | |
| TOTAL CENTRAL (2500) | 184,570 | _ | _ | |
| | | | | |
| 0 SUPPORT SERVICES - OPERATION AND MAINTENANCE Of 180 Salaries - Operation and Maintenance | PE FACILITIES | | | |
| 100 Salaries - All Other | 15,554 | | | |
| Total Salaries (100) | | | | 5 |
| 210 Retirement | 15,554 | | | . 5 |
| 220 Social Security | 2,169 | | | |
| | 1,131 | | | |
| 240 Insurance (Health/Dentai/Life) | 1,598 | | | |
| 200 Other Benefits | 60 | | | |
| Total Benefits (200) | 4,958 | - 1 | | |
| 900 Purchased Professional and Technical Services | | 35,529 | 53,377 | 70. |
| 100 Purchased Property Services | 307,375 | | | |
| OU Other Purchased Services | 34,710 | · · · · · · · · · · · · · · · · · · · | | |
| 91 Services Purchased From Another District Within the Sta | ite | | | |
| 592 Services Purchased From Another District Outside the S | | | | · |
| Total Other Purchased Services (500) | | | | |
| 500 Supplies | 34,710 | | | |
| | 15,258 | 34,250 | 52,953 | 27, |
| | 29,628 | 225,400 | 196,805 | 176, |
| 200 Other Objects | 1 | 21,500 | 44,394 | 42, |
| | | 21,000] | ,50 . | |
| 310 Dues and Fees | | 21,000 | | |
| | - | 21,500 | 44,394 | 42 |

| | Lake Arts Academy | | FINAL | T | ORIGINAL |
|---------|--|---|---------|---------------------------------------|---------------------------------------|
| 0 GEN | ERAL FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | • | FY 2006 | FY 2007 | | |
| | | | FT 2007 | FY 2007 | FY 2008 |
| 700 SUF | PPORT SERVICES - STUDENT TRANSPORTATION | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 171 | Salaries - Supervisors | | | | |
| 172 | Salaries - Bus Drivers | - | | | |
| 173 | Salaries - Mechanics and Other Garage Employees | | | | |
| 174 | Salaries - Other (Trainers, etc.) | | + | | · · · · · · · · · · · · · · · · · · · |
| | Total Salaries (100) | <u> </u> | | | · |
| 210 | Retirement | | | | |
| 220 | Social Security | | | | |
| 240 | Insurance (Health / Accident / Life) | · · · · · · · · · · · · · · · · · · · | | | |
| 200 | Other Benefits | | | | |
| | Total Benefits (200) | | | | |
| 400 | Purchased Property Services | - | | | |
| 511 | Services from Other LEAs (In State) | | | | |
| 512 | Services from Other LEAs (Out of State) | | | | |
| 513 | Commercial | 11,864 | | | |
| 514 | Student Allowance | 11,004 | | | |
| 515 | Payments in Lieu of Transportation - Subsistence | | | | · · · · · · · · · · · · · · · · · · · |
| 516 | Payments of Mileage in Lieu of Bus (Dead Miles) | | | | |
| 521 | Property Insurance | | | | |
| 522 | Liability Insurance | | | | |
| 530 | Communications (Telephone and Other) | | | · · · · · · · · · · · · · · · · · · · | |
| 580 | Travel / Per Diem | | | ' | |
| 591 | Services Purchased From Another District Within the State | | | ~ | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 11,864 | | | |
| 624 | Motor Fuel | | | | |
| 625 | Natural Gas | | | | |
| 626 | Electricity | | | | |
| 600 | Other Supplies | | | | |
| | Total Supplies (600) | - | | | |
| 730 | Equipment | | | | |
| 732 | School Buses | | | | |
| | Total Property (700) | | | _ | |
| 890 | Miscellaneous Expenditures | | | | |
| 891 | Training | | | | |
| | Total Other Objects (800) | - | | | |
| | STUDENT TRANSPORTATION (2700) | | | | |

10 General Fund

| | ake Arts Academy ERAL FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|----------|--|-------------------|---------------------------------------|---------------------------------------|-------------------------------|
| 2900 OTH | IER SUPPORT SERVICES | | | | |
| 100 | Salaries | | | | |
| 210 | Retirement | | | | |
| 220 | Social Security | | | | |
| 240 | Insurance (Health / Accident / Life) | | · · · · · · · · · · · · · · · · · · · | | |
| 200 | Other Benefits | | | | |
| | Total Benefits (200) | | | | |
| 300 | Purchased Professional and Technical Services | | - | | |
| 400 | Purchased Property Services | - | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | ···· | ····· |
| | Total Other Purchased Services (500) | | · · · · · · · · · · · · · · · · · · · | _ | |
| 600 | Supplies | | | · · · · · · · · · · · · · · · · · · · | |
| 700 | Property | | | | |
| 800 | Other Objects | | • | | |
| 81.0 | Dues and Fees | | | | |
| | Total Other Objects (800) | | - | | |
| TOTAL | OTHER SUPPORT (2900) | - | - | | |
| TOTAL | SUPPORT SERVICES (2000) | 772,669 | 544,444 | 604,986 | 613,10 |
| 200 DEB | T SERVICE (TAX ANTICIPATION NOTES) | | | | |
| 830 | Interest | | , | | |
| TOTAL | EXPENDITURES, 10 GENERAL FUND | 1,498,753 | 1,245,202 | 1,426,787 | 1,540,078 |

OTHER FINANCING

| **** | | | | | , |
|----------|--|---|--|-------------|--------------|
| 5000 OTH | ER FINANCING SOURCES (USES) | | 1 | | |
| 5200 | Transfers In from Other Funds | | | Į | |
| 5210 | Transfers Out to Other Funds | | | | |
| 5300 | Proceeds From Sale of Capital Assets | | | | |
| 5400 | Loan Proceeds | | | | |
| 5500 | Capital Lease Proceeds | | | | |
| 5900 | Other Financing Sources (Uses) (Add Explanation) | | · · · · · · · · · · · · · · · · · · · | | |
| 6000 OTH | IER ITEMS | | | <u> </u> | |
| 6100 | Capital Contributions | | 1 | | |
| 6300 | Special Items | | | | ··········· |
| 6400 | Extraordinary Items | | | | |
| TOTAL | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | | | - |

| 97 Salt Lake Arts Academy | , , <u> </u> | FINAL | | ORIGINAL |
|---------------------------|-------------------------|---------|---------|----------|
| 10 GENERAL FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |

| OT INCHES | DV 46 | ACHER | AL CIME |
|-----------|---------|--------|---------|
| SUNIMA | KY - 1L | IGENER | AL FUND |

| COMMANY - TO GENERAL FORD | | | | |
|---|-----------------|-------------|-----------------|-------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 193,090 | 136,500 | 200, 068 | 135,000 |
| 3000 Total State | 1,072,771 | 1,275,675 | 1,287,176 | 1,380,000 |
| 4000 Total Federal | 213,956 | 50,000 | 56,595 | 50,000 |
| TOTAL REVENUES | 1,479,817 | 1,482,175 | 1,543,839 | 1,565,000 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 688 ,246 | 731,215 | 804,837 | 905,392 |
| 200 Employee Benefits | 224,337 | 166,608 | 235,048 | 274,893 |
| 300 Purchased Professional and Technical Services | 15,950 | 41,129 | 64,777 | 77,825 |
| 400 Purchased Property Services | 314,230 | - 1 | - | |
| 500 Other Purchased Services | 65,442 | 4,000 | 5,287 | 6,000 |
| 600 Supplies | 112,985 | 50,750 | 70,725 | 51,500 |
| 700 Property | 71,417 | 228,400 | 199,219 | 179,868 |
| 800 Other Objects | 6,146 | 23,100 | 46,894 | 44,600 |
| TOTAL EXPENDITURES | 1,498,753 | 1,245,202 | 1,426,787 | 1,540,078 |
| | | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (18,936) | 216,973 | 117,052 | 24,922 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | | · · · · · · · · · |
| NET CHANGE IN FUND BALANCE | (18,936) | 216,973 | 117,052 | 24,922 |
| FUND BALANCE - BEGINNING (From Prior Year) | 122,326 | | | |
| Adjustments to Beginning Fund Balance (Attach Detail) | | | | |
| FUND BALANCE - ENDING | 103,390 | 216,973 | 117,052 | 24,922 |

| | Explanation (5900 and Adjustment to Beginning Fund Balance) |
|---|---|
| | |
| | |
| | |
| | |
| l | |

| | Lake Arts Academy | | |
|---|---|---------------|-------------------|
| | DENT ACTIVITY FUND | | |
| | PERT ACTIVITY OND | 1 | . |
| ΔΙ ΔΝα | CE SHEET | Balances at | Balances at |
| 00 ASS | | June 30, 2006 | June 30, 200 |
| 8110 | Cash in Banks and On Hand | | |
| 8120 | Investments | | |
| 8131 | Receivables - Other Local | | |
| 8132 | Receivables - Property Taxes | | |
| 8133 | Receivables - State | | |
| 8134 | Receivables - Federal | | |
| 8135 | Due from Other Funds | | |
| 8140 | Inventories | | |
| 8150 | Prepaid Expenditures | | |
| 8190 | Other Assets | | |
| TOTA: | ACCETO | | |
| | ASSETS | | |
| 9505 | ILITIES | | |
| 9510 | Negative Cash Balance Accounts Payable | | |
| 9530 | Accrued Liabilities | ··· | ~~~~~~ |
| 9540 | Accrued Salaries and Withholdings | | |
| 9550 | Due to Other Funds | | |
| 9561 | Deferred Revenues - Other Local | | - |
| 9562 | Deferred Revenues - Property Taxes | | |
| | Deferred Revenues - State | | |
| 95 63 | Deferred Revenues - Federal | | |
| 9563 9564 | | | |
| | Other Liabilities | | |
| 95 64 95 90 | Other Liabilities | | |
| 9564 9590 TOTAL | Other Liabilities LIABILITIES | - | |
| 9564 9590 TOTAL 00 FUN | Other Liabilities LIABILITIES D BALANCES | - | |
| 9564 9590 TOTAL XO FUN 9841 | Other Liabilities LIABILITIES D BALANCES Reserved for Encumbrances and Commitments | - | |
| 9564 9590 TOTAL XO FUN 9841 9845 | Other Liabilities LIABILITIES D BALANCES Reserved for Encumbrances and Commitments Reserved for Prepaid Expenditures | - | |
| 9564 9590 TOTAL XO FUN 9841 9845 9848 | Other Liabilities LIABILITIES D BALANCES Reserved for Encumbrances and Commitments Reserved for Prepaid Expenditures Reserved for Other | - | · |
| 9564 9590 TOTAL 20 FUN 9841 9845 9848 9852 | Other Liabilities LIABILITIES D BALANCES Reserved for Encumbrances and Commitments Reserved for Prepaid Expenditures Reserved for Other Unreserved, Designated for Unrestricted Programs | - | |
| 9564 9590 TOTAL 00 FUN 9841 9845 9848 9852 9853 | Other Liabilities LIABILITIES D BALANCES Reserved for Encumbrances and Commitments Reserved for Prepaid Expenditures Reserved for Other Unreserved, Designated for Unrestricted Programs Unreserved, Designated for Employee Benefit Obligations | - | · |
| 9564 9590 TOTAL 20 FUN 9841 9845 9848 9852 | Other Liabilities LIABILITIES D BALANCES Reserved for Encumbrances and Commitments Reserved for Prepaid Expenditures Reserved for Other Unreserved, Designated for Unrestricted Programs | - | |

| 97 Salt Lake Arts Academy 21 STUDENT ACTIVITY FUND | | FINAL | |
|--|-------------|--------------|--|
| . C. C. Maria Maria Maria | ACTUAL | BUDGET | ACTUAL |
| | FY 2006 | FY 2007 | FY 2007 |
| EVENUES | | | |
| 000 REVENUES FROM LOCAL SOURCES | | T Total | |
| 1310 Tuition from Pupils or Parents | | | |
| 1320 Tuition from Other LEAs Within the State | | | |
| 1330 Tuition from Other LEAs Outside the State | | | |
| 1400 Transportation Fees | | | |
| 1500 Earnings on Investments | | | |
| 1800 Community Services Activities | | | |
| 1900 Other Revenues From Local Sources | | | |
| 1940 Textbooks (Sales and Rentals) | | | |
| TOTAL DESCRIPTION OF THE PROPERTY OF THE PROPE | | | |
| TOTAL REVENUES FROM, LOCAL SOURCES 000 REVENUES FROM STATE SOURCES | | <u>-</u> | |
| | İ | | |
| 3851 Teacher Supply 3520 School Trust Land | | | |
| | | | |
| 3405 Social Security and Retirement | | | |
| 3900 Revenues from Other State Agencies | | | |
| TOTAL REVENUES FROM STATE SOURCES | ~ | | |
| 000 REVENUES FROM FEDERAL SOURCES | | <u>-</u> | <u></u> |
| 4900 Other Revenues From Federal Sources | | | |
| Owner (Veverides Florii Federal Sources | | ļ | |
| TOTAL REVENUES FROM FEDERAL SOURCES | _ | | |
| | | - | |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | <u>.</u> | <u>-</u> | |
| • | - | | |
| 100 INSTRUCTIONAL 100 Salaries | | · | |
| 210 Retirement | | | |
| 220 Social Security | | | |
| 240 Insurance (Health/Dental/Life) | · | | |
| 200 Other Benefits | | | |
| Total Benefits (200) | | | |
| | | | |
| | | | |
| | | | |
| 500 Other Purchased Services | · | | |
| 600 Supplies | | | |
| | | | |
| 700 Property | | | |
| 800 Other Objects | | | |
| 800 Other Objects 810 Dues and Fees | | | |
| 800 Other Objects | | _ | |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) | | - | |
| 800 Other Objects 810 Dues and Fees | - | - | |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) | | - | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES | | | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries | | - | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries 210 Retirement | | - | |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 00 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security | | - | • |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 00 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) | | - | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 100 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) | | - | |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 1000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 100 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 1000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects | | _ | - |
| 800 Other Objects 810 Dues and Fees Total Other Objects (800) TOTAL OTHER SERVICES (1000) 000 SUPPORT SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property | | _ | - |

| r . | | • | | |
|--------------|--|---------------------------------------|---------------|---------------------------------------|
| TOTAL | SUPPORT SERVICES (2000) | _ | | |
| | | | | |
| 3300 COM | MMUNITY SERVICES | | | |
| 100 | Salaries | | | |
| 210 | Retirement | | | |
| 220 | Social Security | | | |
| 240 | Insurance (Health/Dental/Life) | | | |
| 200 | Other Benefits | <u> </u> | | |
| | Total Benefits (200) | | | - |
| 300 | Purchased Professional and Technical Services | | | |
| 400 | Purchased Property Services | | | · |
| 500 | Other Purchased Services | | | |
| 600 | Supplies | | | · |
| 700 | Property | | | |
| 800 | Other Objects | | | |
| 810 | Dues and Fees | · · · · · · · · · · · · · · · · · · · | | |
| | Total Other Objects (800) | - | <u> </u> | |
| | | | † | · · · · · · · · · · · · · · · · · · · |
| TOTAL | COMMUNITY SERVICES (3300) | 1 . | _ | _ |
| | | | | <u> </u> |
| TOTAL EV | ADENINTURES OF STUDENT FOR STUDIO | | | |
| IOIAL EX | (PENDITURES, 21 STUDENT ACTIVITY FUND | | <u> </u> | • |
| | | | | |
| OTHER I | FINANCING | | | |
| | | | | |
| OOO OTHE | ER FINANCING SOURCES (USES) | | | |
| 5200 | Transfers In from Other Funds | | | |
| 5210 | | | | |
| 5300 | Transfers Out to Other Funds | | | |
| | Proceeds From Sale of Capital Assets | | | |
| 5400 | Loan Proceeds | | | |
| 5500 5900 | Capital Lease Proceeds | | | |
| | Other Financing Sources (Uses) (Add Explanation) | | | |
| | ER ITEMS | - | | |
| 6100 | Capital Contributions | | | · · · · · · · · · · · · · · · · · · · |
| 6300 | Special Items | | | |
| 6400 | Extraordinary Items | | | |
| TOTAL | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | _ | j _ | _ |
| | The state of the s | | <u> </u> | <u> </u> |
| | | | | |
| | | | | |
| UMMA | RY - 21 STUDENT ACTIVITY FUND | | | |
| | | | | |
| EVENUE | S BY SOURCE | • | į | |
| 1000 | Total Local | | - | |
| 3000 | Total State | - | - | - |
| 4000 | Total Federal | - | - | - |
| | | | † | |
| TOTAL | REVENUES | | | • |
| | | | | |
| XPENDIT | URES BY OBJECT | | | |
| 100 | Salaries | - | | _ |
| 200 | Employee Benefits | - | - | - |
| 300 | Purchased Professional and Technical Services | - | - | |
| 400 | Purchased Property Services | - | | |
| 500 | Other Purchased Services | | - | - |
| 600 | Supplies | · | - | - |
| 700 | Property | | - | |
| 800 | Other Objects | | - | |
| | | | <u>-</u> | |
| TOTAL | EXPENDITURES | - | - | |
| | | | | |

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES) AND OTHER ITEMS

NET CHANGE IN FUND BALANCE

| Adjustment to Beginning Fund Balance (Add Explanation) | |
|--|--|
| FUND BALANCE - ENDING | |

| 97 Salt Lake Arts Academy | = <u> </u> | |
|--|---------------|---------------|
| 23 NON K-12 PROGRAMS FUND | 1 | |
| | Balanana | |
| BALANCE SHEET | Balances at | Balances at |
| | June 30, 2006 | June 30, 2007 |
| 8100 ASSETS | | |
| 8110 Cash in Banks and On Hand | | - |
| 8120 Investments | | <u> </u> |
| 8131 Receivables - Other Local | - | - |
| 8132 Receivables - Property Taxes | | • |
| 8133 Receivables - State | • | - |
| 8134 Receivables - Federal | - | <u></u> |
| 8135 Due from Other Funds | <u>-</u> | - |
| 8140 Inventories | | - |
| 8150 Prepaid Expenditures | - | - |
| 8190 Other Assets | - | |
| TOTAL ASSETS | | |
| TOTAL ASSETS | • | - |
| 9500 LIABILITIES | | |
| 9505 Negative Cash Balance | | - |
| 9510 Accounts Payable | • | - |
| 9530 Accrued Liabilities | - | - |
| 9540 Accrued Salaries and Withholdings | - | |
| 9550 Due to Other Funds | - | - |
| 9561 Deferred Revenues - Other Local | - | - |
| 9562 Deferred Revenues - Property Taxes | | - |
| 9563 Deferred Revenues - State | - | - |
| 9564 Deferred Revenues - Federal | - | - |
| 9590 Other Liabilities | - | - |
| | | |
| TOTAL LIABILITIES | | <u> </u> |
| 9800 FUND BALANCES | | |
| 9841 Reserved for Encumbrances and Commitments | - | |
| 9845 Reserved for Prepaid Expenditures | • | |
| 9848 Reserved for Other | - | - |
| 9852 Unreserved, Designated for Unrestricted Programs | - | - |
| 9853 Unreserved, Designated for Employee Benefit Obligations | - | |
| 9854 Unreserved, Designated for Other | - | |
| 9859 Unreserved, Undesignated Fund Balance | | |

23 Non K-12 Programs Fund

7/13/2007

| | | | ı | | |
|-------------------------------------|-------------|-----|---|---|----|
| TOTAL FUND BALANCES | | - 1 | l | | |
| TOTAL LIABILITIES AND FUND BALANCES | | - | ļ | - | |
| | | | | | ** |

| | - | - | |
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7/13/2007

| 97 Salt Lake Arts Academy 23 NON K-12 PROGRAMS FUND | ACTUAL EV 2000 | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET |
|---|---------------------|---------------------------------------|-------------|--------------------|
| EVDENDITURE | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| EXPENDITURES | * | _ | | |
| 3000 OPERATION OF NONINSTRUCTIONAL SERVICES | | | | |
| 200 OTHER SERVICES | | | | |
| 100 Salaries | ļ | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | <u> </u> | - | | |
| 300 Purchased Professional and Technical Services 400 Purchased Property Services | - | | | |
| 500 Other Purchased Services | | | · | |
| 600 Supplies | | <u> </u> | | |
| 700 Property | | | | |
| 800 Other Objects | - | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | | | |
| | | | | |
| TOTAL OTHER SERVICES (3200) | - | | | - |
| | | | | |
| 300 COMMUNITY SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) 300 Purchased Professional and Technical Services | <u> </u> | - | - | - |
| | · - · | | | |
| 400 Purchased Property Services 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | | | | |
| | | | | - |
| TOTAL COMMUNITY SERVICES (3300) | _ | _ | _ | - |
| TALL EVERNORTHER AS NOW 44 CONCENTRAL | | | | |
| OTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND | <u> </u> | | | |
| THER FINANCING | | | | |
| | | | | |
| 000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5210 Transfers Out to Other Funds | | | | |
| 5300 Proceeds From Sale of Capital Assets | | | | · |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | · · · · · · · · · · · · · · · · · · · | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | | | |

23 Non K-12 Programs Fund

7/13/2007

| 97 Salt Lake Arts Academy 23 NON K-12 PROGRAMS FUND | ACTUAL | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET |
|---|-------------|--|--------------|--------------------|
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| | | ************************************** | | |
| SUMMARY - 23 NON K-12 PROGRAMS FUND | | | | |
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | _ | _ | _ | |
| 3000 Total State | - | • | | - |
| 4000 : Total Federal | | - | - | - |
| TOTAL REVENUES | | • | | - |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | | | |] . |
| 200 Employee Benefits | - | • | - | - |
| 300 Purchased Professional and Technical Services | • | - | - | - |
| 400 Purchased Property Services | • | | | - |
| 500 Other Purchased Services | • | | - | - |
| 600 Supplies | - | - | _ | - |
| 700 Property | | - | - | - |
| 800 Other Objects | • | | | - |
| TOTAL EXPENDITURES | | <u>.</u> | - | <u>-</u> _ |
| | | | | |
| EVACEOR (ACCACACA OF ACTICALITY OF A UNIDER EVACABLE OF | | | , | |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | • | <u>-</u> | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | | - | - |
| NET CHANGE IN FUND BALANCE | _ | | _ | |
| | | | | |
| FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | - | <u> </u> | | · - |
| | | | | |
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| 97 Salt Lake Arts Academy | | | |
|--|---------------|---------------------------------------|--|
| 31 DEBT SERVICE FUND | | . | |
| O. DED! CERVICE FORD | | i i | |
| DALANOE OUTET | Balances at | Balances at | |
| BALANCE SHEET | June 30, 2006 | June 30, 2007 | |
| B100 ASSETS | | | |
| 8110 Cash in Banks and On Hand | | _ | |
| 8120 Investments | - | - | |
| 8131 Receivables - Other Local | - | - | |
| 8132 Receivables - Property Taxes | | - | |
| 8133 Receivables - State | - | - | |
| 8134 Receivables - Federal | - | | |
| 8135 Due From Other Funds | | | |
| 8150 Prepaid Expenditures | <u> </u> | <u> </u> | |
| 8190 Other Assets | - | | |
| TOTAL ADDRESS | | | |
| TOTAL ASSETS | | - | |
| 9500 LIABILITIES | | | |
| 9505 Negative Cash Balance | | | |
| 9510 Accounts Payable | - | _ | |
| 9530 Accrued Liabilities | - | | |
| 9550 Due to Other Funds | | | |
| 9561 Deferred Revenues - Other Local | | _ | |
| 9562 Deferred Revenues - Property Taxes | - | | |
| 9563 Deferred Revenues - State | - | · · · · · · · · · · · · · · · · · · · | |
| 9564 Deferred Revenues - Federal | - | _ | |
| 9590 Other Liabilities | | _ | |
| | | | |
| TOTAL LIABILITIES | <u> </u> | <u> </u> | |
| 800 FUND BALANCES | | | |
| 9843 Reserved for Debt Service | | <u>-</u> | |
| 9854 Designated for Other | | - | |
| 9845 Reserved for Prepaid Expenditures | | | |
| 9849 Reserved for Construction Retention | | | |
| 9859 Unreserved, Undesignated Fund Balance | | - | |
| TOTAL FUND BALANCES | _ | - | |
| | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | - 1 | |

31 Debt Service Fund

31 Debt Service Fund

| 7 Salt Lake Arts Academy 1 DEBT SERVICE FUND | ACTUAL | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET |
|--|---------------|-----------------|----------|--|
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| EVENUES | | | | |
| DOO REVENUES FROM LOCAL SOURCES | | I | | |
| 1100 Property Taxes 1500 Earnings on Investments | • | - | | |
| 1500 Earnings on Investments 1900 Other Revenues From Local Sources | - | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | | | ···· | |
| 000 REVENUES FROM STATE SOURCES | <u> </u> | - | | |
| 3650 Capital Outlay Foundation | | | | |
| TOTAL REVENUES FROM STATE SOURCES | | | _ | |
| TOTAL REVENUES, 31 DEBT SERVICE FUND | | | | |
| | | | | <u> </u> |
| XPENDITURES | | | | |
| 000 DEBT SERVICE 830 Interest | | | | |
| 840 Redemption of Principal | - | | | |
| 845 Debt Issuance Costs on Refundings | | | | ·· · · · · · · · · · · · · · · · · · · |
| 890 Miscellaneous Expenditures | | | | |
| TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | 0 | 0 | 0 | |
| | ··· | | | |
| OTHER FINANCING | | | | |
| 000 OTHER FINANCING SOURCES (USES) | | | | |
| 5120 Premium or Discount on the Issuance of Refunding Bonds 5130 Issuance of Refunding Bonds | | | | |
| 5140 Payment to Refunded Bonds Escrow | - | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds 5900 Other Financing Sources (Uses) (Attach Detail) | | | | |
| 5900 Other Financing Sources (Uses) (Attach Detail) 000 OTHER ITEMS | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | |
| | | | | · |
| HIMMARY 24 REDT REDVICE FLIND | | | | |
| UMMARY - 31 DEBT SERVICE FUND | | 1 | <u> </u> | |
| EVENUES BY SOURCE | | | | |
| 1000 Total Local | - | - | | |
| ************************************** | | - | | |
| TOTAL REVENUES | | | | |
| XPENDITURES BY OBJECT | <u> </u> | | | |
| 800 Other Objects | | - | • | |
| TOTAL EXPENDITURES | | - 1 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | | | |
| | | | | |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | <u> </u> | - | | |
| NET CHANGE IN FUND BALANCE | - | - | - | |
| FUND BALANCE - BEGINNING (From Prior Year) | | <u> </u> | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | <u> </u> | - | | ····· |
| FORD BALANCE - ENDING | | | | |

| Salt Lake Arts Academy 32 CAPITAL PROJECTS FUND Balances at June 30, 2006 June 30, 2007 | |
|--|---|
| Balances at June 30, 2006 June 30, 2007 | |
| BALANCE SHEET June 30, 2006 June 30, 2007 | |
| Stop | |
| ### 8110 Cash in Banks and On Hand ### 8120 Investments ### 8131 Receivables - Other Local ### 8132 Receivables - Property Taxes ### 8133 Receivables - State ### 8134 Receivables - Federal ### 8135 Due From Other Funds ### 8130 Other Assets ### TOTAL ASSETS ### 9500 LIABILITIES ### 9505 Negative Cash Balance ### 9510 Accounts Payable ### 9530 Accrued Liabilities ### 9540 Accrued Salaries and Withholdings ### 9550 Due to Other Funds | |
| ### ### ############################## | |
| ### ### ############################## | |
| ### ### ############################## | |
| ### ### ############################## | |
| ### ### ############################## | |
| ### 8135 Due From Other Funds ### 8130 Other Assets TOTAL ASSETS | |
| ### ### ############################## | |
| TOTAL ASSETS 9500 LIABILITIES 9505 Negative Cash Balance 9510 Accounts Payable 9530 Accrued Liabilities 9540 Accrued Salaries and Withholdings 9550 Due to Other Funds | |
| 9500 LIABILITIES 9505 Negative Cash Balance 9510 Accounts Payable 9530 Accrued Liabilities 9540 Accrued Salaries and Withholdings 9550 Due to Other Funds | |
| 9500 LIABILITIES 9505 Negative Cash Balance 9510 Accounts Payable 9530 Accrued Liabilities 9540 Accrued Salaries and Withholdings 9550 Due to Other Funds | |
| 9505 Negative Cash Balance | |
| 9510 Accounts Payable - 9530 Accrued Liabilities - 9540 Accrued Salaries and Withholdings - 9550 Due to Other Funds | |
| 9530 Accrued Liabilities | |
| 9540 Accrued Salaries and Withholdings | |
| 9550 Due to Other Funds - | |
| - | |
| OFC4 Difference of the control of th | |
| 9561 Deferred Revenues - Other Local - | |
| 9562 Deferred Revenues - Property Taxes | i |
| 9563 Deferred Revenues - State | |
| 9564 Deferred Revenues - Federal | |
| 9590 Other Liabilities | |
| | |
| TOTAL LIABILITIES | |
| 9800 FUND BALANCES | |
| 9844 Reserved for Commitments - | |
| 9854 Unreserved, Designated for Other | |
| 9855 Unreserved, Designated for Building Reserve | |
| 9859 Unreserved, Undesignated Fund Balance | |
| | |
| TOTAL FUND BALANCES | l |

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| TOTAL LIABILITIES AND FUND BALANCES | | | <u> </u> | |
|--|---------|---------|----------|----------|
| | | | | |
| 97 Salt Lake Arts Academy | T | FINAL | | ORIGINAL |
| 32 CAPITAL PROJECTS FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| REVENUES | | | | |
| 1000 REVENUES FROM LOCAL SOURCES | | | <u> </u> | |
| 1100 Property Taxes | | 0 | 0 | o |
| 1500 Earnings on Investments | | | | |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES, LOCAL SOURCES | | | 0 | |
| 3000 REVENUES FROM STATE SOURCES | 1 | | | |
| 3000 Other State Revenues | | | | |
| 3650 Capital Outlay Foundation | | | | |
| TOTAL REVENUES, STATE SOURCES | [0 | 0 | 0 | 0 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4000 Revenues from Federal Sources | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | 0 | 0. | 0 | 0 |

| 97 Salt Lake Arts Academy 32 CAPITAL PROJECTS FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|---|---|---------------------------------------|---------------------------------------|--|
| EXPENDITURES | | | | |
| 0002 TAX RATE PROGRAM | | · · · · · · · · · · · · · · · · · · · | | |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES | | 1 | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits | 0 | 0 | 0 | |
| 300 Purchased Professional and Technical Services 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | · | | |
| 700 Property | | | | |
| 800 Other Objects | | | - | |
| 810 Dues and Fees | | · | · · · · · · · · · · · · · · · · · · · | |
| Total Other Objects (800) | 0 | 0 | 0 | |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | 0 | 0 | . 0 | |
| 0% OF BASIC PROGRAM | | | Ī | |
| 000 INSTRUCTION (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 641 Textbooks | | | | |
| Total Supplies (600) | 0 | 0 | 0 | |
| 730 Equipment | | | | |
| TOTAL INSTRUCTION (1000) | اه | اه | | |
| 000 SUPPORTING SERVICES (10% of Basic) | | <u> </u> | | ······································ |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | - · · · - · · · · · · · · · · · · · · · |
| 100 SUPPORTING SERVICES (10% of Basic) | | | | ''' |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0] | 0 | |
| 200 SUPPORTING SERVICES (10% of Basic) | | | | , , , , , , , , , , , , , , , , , , , |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0] | 0 | |
| 500 SUPPORT SERVICES - CENTRAL (10% of Basic) | | | | |
| 600 Supplies | | | | · · · · · · · · · · · · · · · · · · · |
| 730 Equipment | | | | |
| TOTAL EXPENDITURES CENTRAL (2500) | 0 | 0-1 | o | |
| 1600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic) | | <u> </u> | | ······································ |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| | | | | |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | 0 | 0 | 0 | |
| 700 STUDENT TRANSPORTATION (10% of Basic) | | 1 | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| 732 School Buses | | | | |
| Total Property (700) | 0 | 0 | 0 | |
| TOTAL OTLINEAT TRANSPORTATION (SEAS. | _ | _ [. | | |
| TOTAL STUDENT TRANSPORTATION (2700) | 0 | 0 | 0 | |
| 900 OTHER SUPPORT SERVICES (10% of Basic) | | ļ | | |
| 600 Supplies | | | | ···· |
| 730 Equipment | | | | - |
| TOTAL OTHER SUPPORT (2900) | o | o | o | |

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| 97 Salt Lake Arts Academy 92 CAPITAL PROJECTS FUND | ACTUAL | FINAL. BUDGET | ACTUAL | ORIGINAL BUDGET |
|--|--|--|---------------------------------------|--|
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| 501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic) | 11,200 | 112001 | | 112000 |
| 460 Construction and Remodeling | | | | |
| 710 School Sites | | | | |
| 720 Buildings | | | · · · · · · · · · · · · | " |
| 731 Machinery | | | · · · · · · · · · · · · · · · · · · · | |
| 733 Furniture and Fixtures | | | | |
| 734 Technology Equipment | | | | |
| 735 Non-Bus Vehicles | | | | |
| 739 Other Equipment | | | | |
| Total Property (700) | 0 | 0 | 0 | |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500) | 0 | 0 | 0 | |
| 00 DEBT SERVICES (10% of Basic) | | | | |
| 800 Other Objects | | | | |
| 830 Interest | | | | ···· |
| 840 Redemption of Principal | <u> </u> | | · | |
| Total Other Objects (800) | 0 | 0 | 0 | |
| · · · · · · · · · · · · · · · · · · · | | · | | |
| TOTAL DEBT SERVICE (5000) | 0 | o | 0 | |
| TOTAL EXPENDITURES, 10% OF BASIC PROGRAM | 0 | 0 | 0 | |
| 02 BUILDING ACQUISITION AND CONSTRUCTION | | | | |
| 100 Salaries | | į. | | |
| 210 Retirement | - | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | · | | |
| Total Benefits (200) | 0 | 0 | | |
| 300 Purchased Professional and Technical Services | | | | <u>. </u> |
| 400 Purchased Property Services | | - | | |
| 460 Construction and Remodeling | <u> </u> | | + | • |
| Total Property (400) | 0 | | 0 | |
| 500 Other Purchased Services | · · · · · · · · · · · · · · · · · · · | | | |
| 600 Supplies - New Buildings | | | | |
| 641 Textbooks - New Buildings | | - | · · · · · · · · · · · · · · · · · · · | |
| 644 Library Books-New Libraries | | | | |
| Total Supplies (600) | 0 | 0 | Ö | |
| 710 Land and improvements | | - | | |
| 720 Buildings | | | | |
| 731 Machinery | | | | |
| 732 School Buses | | | | · · · · · · · · · · · · · |
| 733 Furniture and Fixtures | | | | |
| 734 Technology Equipment | | | | · · · · · · · · · · · · · · · · · · · |
| 735 Non-Bus Vehicles | | | | |
| 739 Other Equipment | | - | | |
| Total Property (700) | 0 | 0 | 0 | |
| 800 Other Objects | | | - | |
| 830 Interest | | | | |
| 840 Redemption of Principal | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500) | 0 | 0 | 0 | |
| | | T T | | |
| OTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | 0 | o | 0 | |

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| | | ···· | | |
|---|---------------------------------------|-------------|-------------|--------------|
| 97 Salt Lake Arts Academy | | FINAL | · | ORIGINAL |
| 32 CAPITAL PROJECTS FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| OTHER FINANCING | | | | |
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5110 Face Amount of Bonds Issued | | | | |
| 5120 Premium or Discount on the Issuance of Bonds | | | | |
| 5200 Transfers in from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | | | <u> </u> |
| 5400 Loan Proceeds | | | | |
| 5300 Proceeds From Sale of Capital Assets | | | | |
| 5500 Capital Lease Proceeds | 7 | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | <u> </u> | | - | |
| SUMMARY - 32 CAPITAL PROJECTS FUND REVENUES BY SOURCE | | | | |
| 1000 Total Local | _ | | | |
| 3000 Total State | | | | - |
| 4000 Total Federal | - | - | - | |
| TOTAL REVENUES | _ | _ | | _ |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | • | | | - |
| 200 Employee Benefits | | - | - | - |
| 300 Purchased Professional and Technical Services 400 Purchased Property Services | | - | - | - |
| 400 Purchased Property Services 500 Other Purchased Services | • | <u> </u> | - | - |
| 600 Supplies | - | • ' | • | - |
| 700 Property | | - | - | - |
| 800 Other Objects | | - | | |
| TOTAL EXPENDITURES | | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | | <u> </u> | - |
| | | • | - | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS NET CHANGE IN FUND BALANCE | | - | • | - |
| | • | <u>-</u> | - | - |
| FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | · |
| FUND BALANCE - ENDING | <u>-</u> | | • | |
| | | | | |
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | |
| | | | | |

32 Capital Projects Fund 24

| 97 Salt Lake Arts Academy | | |
|--|---------------|----------------|
| 40 BUILDING RESERVE FUND | | |
| · · | Balances at | Balances at |
| BALANCE SHEET | June 30, 2006 | June 30, 2007 |
| 8100 ASSETS | 00000 | Julie 30, 2007 |
| 8110 Cash in Banks and On Hand | 1 | |
| 8120 Investments | | |
| 8131 Receivables - Other Local | | |
| 8132 Receivables - Property Taxes | | |
| 8133 Receivables - State | | |
| 8134 Receivables - Federal | - | |
| 8190 Other Assets | - | <u> </u> |
| TOTAL ASSETS | | <u> </u> |
| 9500 LIABILITIES | | <u>-</u> |
| |] | |
| | · | - |
| 9510 Accounts Payable 9530 Accrued Liabilities | - | <u> </u> |
| | - | |
| 9540 Accrued Salaries and Withholdings 9550 Due to Other Funds | | <u> </u> |
| 9561 Deferred Revenues - Other Local | | - |
| The state of the s | | |
| 9562 Deferred Revenues - Property Taxes 9563 Deferred Revenues - State | | <u> </u> |
| 9564 Deferred Revenues - Federal | - | |
| 9590 Other Liabilities | | <u>-</u> |
| | | |
| TOTAL LIABILITIES | - | <u> </u> |
| 9800 FUND BALANCES | | |
| 9844 Reserved for Commitments | - | - |
| 9854 Unreserved, Designated for Other | | |
| 9855 Unreserved, Designated for Building Reserve | | |
| 9859 Unreserved, Undesignated Fund Balance | • | - |
| TOTAL FUND BALANCES | - | |
| TOTAL LIABILITIES AND FUND BALANCES | | |
| | | |

| 97 Salt Lake Arts Academy 40 BUILDING RESERVE FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|---|-------------------|----------------------------|-------------------|-------------------------------|
| REVENUES | | | | |
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1500 Earnings on Investments | į | | | |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES, LOCAL SOURCES | o | o | 0 | |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3000 Other State Revenues | l | | | |
| 3600 Public Education Capital Outlay | | | | |
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | |

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| TOTAL REVENUES, 40 BUILDING RESERVE FUND | 0 | 0 | | |
|---|-----|---------------------------------------|---|-------------|
| | | | | |
| | | | | |
| YPENDITURES | | | | |
| XPENDITURES | | | | |
| 000 FACILITIES ACQUISITION AND CONSTUCTION 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | · · · · · · · · · · · · · · · · · · · | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | | | | |
| 300 Purchased Professional and Technical Services | 0 | 0 | 0 | |
| 400 Purchased Property Services | | · | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| | | | | |
| TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND | . 0 | 0 | o | |
| | | | | |
| THER FINANCING | | | | |
| | | | | |
| 00 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 00 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items 6400 Extraordinary Items | | | | |
| | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | . 1 | _ | _ | _ |

40 Building Reserve Fund

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| TEST SCHOOL DISTRICT XX | | FINAL | | ORIGINAL |
|--|----------|-------------|-------------|-------------|
| 40 BUILDING RESERVE FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2005 | FY 2006 | FY 2006 | FY 2007 |
| | | | | |
| SUMMARY - 40 BUILDING RESERVE FUND | | | | |
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | - | | - | - |
| 3000 Total State | - | - | - | - |
| TOTAL REVENUES | _ | _ | _ | _ |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | | . <u>-</u> |
| 200 Employee Benefits | - | - | | |
| 300 Purchased Professional and Technical Services | <u> </u> | - | - | • |
| 400 Purchased Property Services | • | - | | - |
| 700 Property | <u> </u> | • | | • |
| 800 Other Objects | - | | <u> </u> | - |
| TOTAL EXPENDITURES | | | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER | T | | | |
| (UNDER) EXPENDITURES | • | | | <u>.</u> |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | <u> </u> | - | <u>-</u> | _ |
| NET CHANGE IN FUND BALANCE | <u>-</u> | <u>-</u> | - | <u>-</u> |
| FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | <u>.</u> | _ | _ | _ |
| | | <u> </u> | | . |
| Contemption (FOOD and Adjustment to Best value Found Balance) | | | | . <u></u> |
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |
| | | | | ****** |
| | | | | |
| | | | | |
| Date of public notice stating the purpose for which expenditures are to be made: | | | | |
| | | Date Date | | |

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

| 97 Salt I | ake Arts Academy | | T | | |
|------------|---|---|-----|---------------|---|
| | FOOD SERVICE FUND | 1 | | | |
| 48 01 01 | LOOD SEKAICE LAND | Í | | | |
| } | • | Balances at | | Balances at | |
| BALANC | E SHEET | June 30, 2006 | | June 30, 2007 | |
| 8100 ASS | ETŞ | | | | |
| 8110 | Cash in Banks and On Hand | _ | | - | |
| 8120 | investments | _ | 1 | _ | |
| 8131 | Receivables - Other Local | | 1 | - | |
| 8132 | Receivables - Property Taxes | | 1 | - | |
| 8133 | Receivables - State | _ | 1 | | |
| 8134 | Receivables - Federal | | 1 | | • |
| 8135 | Due From Other Funds | | 1 | - | |
| 8140 | Inventories | | 1 | | |
| 8190 | Other Current Assets | - | 1 | - | |
| 8200 | Capital Assets, Net of Accum. Depreciation - Enterprise Funds | | 1 | | |
| 8300 | Other Assets - Enterprise Funds | | 1 | | |
| | | | † . | | |
| TOTAL | ASSETS | - | li. | | |
| 9500 LIABI | LITIES | | | | |
| 9505 | Negative Cash Balance | | | _ | |
| 9510 | Accounts Payable | | ١. | _ | |
| 9530 | Accrued Liabilities | | † | - | |
| 9540 | Accrued Salaries and Withholdings | | | | |
| 9550 | Due to Other Funds | | • | | |
| 9561 | Deferred Revenues - Other Local | | † | - | |
| 9562 | Deferred Revenues - Property Taxes | | † | | |
| 9563 | Deferred Revenues - State | | 1 | • | |
| 9564 | Deferred Revenues - Federal | <u>-</u> | | _ | |
| 9590 | Other Current Liabilities | | 1 | | |
| 9600 | Long-term Liabilities - Enterprise Funds | | 1 | · | |
| 1111 | | | 1 | | |
| TOTAL | LIABILITIES | _ | | | |
| 9800 NET | ASSETS / FUND BALANCES | | | | |
| | Net Assets of Enterprise Funds: | | | | |
| 9810 | Net Assets Invested in Capital Assets, Net of Related Debt | | | | |
| 9820 | Restricted Net Assets | | 1 | | |
| 9830 | Unrestricted Net Assets | | 1 | · | |
| ==== | Fund Balances of Governmental Funds: | - | | | |
| 9841 | Reserved for Encumbrances and Commitments | - | 1 | | |
| 9842 | Reserved for Inventories | | 1 | | |
| 9848 | Reserved for Other | - | 1 | | |
| 9852 | Unreserved, Designated for Unrestricted Programs | | 1 | - | |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | | 1 | | |
| 9854 | Unreserved, Designated for Other | | 1 | | |
| 9859 | Unreserved, Undesignated Fund Balance | | 1 | | |
| | | - | 1 | | |
| TOTAL | NET ASSETS / FUND BALANCES | | | • | |
| TOTAL | LIADII ITIES AND NET ASSETS / ENNID DAI ANGES | | 1 | | |
| IUIAL | LIABILITIES AND NET ASSETS / FUND BALANCES | 1 | 1 | · | i |

| 97 Salt Lake Arts Academy | | FINAL | | ORIGINAL |
|----------------------------|---------|----------------|---------|----------|
| 49 or 51 FOOD SERVICE FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |

REVENUES

| 1 | 1 0 00 REVE | NUES FROM LOCAL SOURCES | | |
|---|--------------------|-------------------------|------|--|
| 1 | 1500 | Earnings on Investments | | |
| | 1610 | Sales to Students | | |

49 or 51 Food Service Fund 28

| | | FINAL | | ORIGINAL |
|---|-------------|---------|---------|-------------|
| 49 or 51 FOOD SERVICE FUND | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| 1620 Sales to Adults | | | | |
| 1690 Other Revenues From Local Sources | | | | |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | - | | |
| | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 0 | 0 | 0 | |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 Miscellaneous State Revenues | | | | |
| 3770 School Lunch | | | | |
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4571 Lunch Reimbursement | | · | | |
| 4572 Lunch Reimbursement (Free and Reduced Meals) | | | | |
| 4573 Special Milk Reimbursement | | | | |
| 4574 Breakfast Reimbursement | <u> </u> | | | |
| 4575 Child and Adult Care Food Program | | | | |
| 4578 NET (Nutritional Education and Training Program) | | | | |
| 4579 Other Child Nutrition Program Revenue | | | | |
| 4970 Donated Commodities | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) | | | | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Professional Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food Total Supplies (600) | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food Total Supplies (600) 700 Property | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food Total Supplies (600) 700 Property 780 Depreciation - Enterprise Funds | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food Total Supplies (600) 700 Property 780 Depreciation - Enterprise Funds Total Property (700) | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food Total Supplies (600) 700 Property 780 Depreciation - Enterprise Funds Total Property (700) 800 Other Objects | 0 | 0 | 0 | |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND EXPENSES/EXPENDITURES 3100 FOOD SERVICES 100 Salaries 210 Retirement 220 Social Security 240 Insurance (Health/Dental/Life) 200 Other Benefits Total Benefits (200) 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Non-Food Supplies 630 Food Total Supplies (600) 700 Property 780 Depreciation - Enterprise Funds Total Property (700) | 0 | 0 | 0 | |

OTHER FINANCING-Governmental Funds

TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND

| 5000 OTHE | R FINANCING SOURCES (USES) | | | | |
|-----------|--|----------|---|----------|---|
| 5200 | Transfers In from Other Funds | | | | |
| 5210 | Transfers Out to Other Funds | | | | |
| 5900 | Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTH | ER ITEMS | | | | |
| 6100 | Capital Contributions | | | | |
| 6300 | Special Items | | | | |
| 6400 | Extraordinary Items | | | | |
| TOTAL | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | <u>-</u> | - | <u>-</u> | - |

29 49 or 51 Food Service Fund

| 97 Salt Lake Arts Academy 19 or 51 FOOD SERVICE FUND | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
| SUMMARY - 49 or 51 FOOD SERVICE FUND | | | | |
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | -1 | - | -1 | |
| 3000 Total State | - | - | _ | - |
| 4000 Total Federal | - | - | - 1 | - |
| TOTAL REVENUES | | - | _ | |
| EXPENSES / EXPENDITURES BY OBJECT | | Ī | | |
| 100 Salaries | | -1 | _ | |
| 200 Employee Benefits | - | - | | - |
| 300 Purchased Professional and Technical Services | - | • | | • |
| 400 Purchased Property Services | - | - | | - |
| 500 Other Purchased Services | | | | • |
| 600 Supplies | • | - | - | |
| 700 Property | | | - | - |
| 800 Other Objects | - | • | • | - |
| TOTAL EXPENSES/EXPENDITURES | | - | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES | | | | |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | <u>-</u> | <u>.</u> | - |
| NET CHANGE IN NET ASSETS / FUND BALANCE | - | • | | • |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | | | | |
| NET ASSETS / FUND BALANCE - ENDING | - | | - L | - |
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |

49 or 51 Food Service Fund 30

| 97 Salt Lake Arts Academy | 7 | | |
|--|---------------|--|----|
| | | | |
| OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | | ļ . | |
| | Balances at | Balances at | |
| BALANCE SHEET | June 30, 2006 | June 30, 2007 | |
| 8100 ASSETS | | | |
| 8110 Cash in Banks and On Hand | _ | i _ | |
| 8120 Investments | - | † <u>† </u> | 7 |
| 8131 Receivables - Other Local | - | 1 <u> </u> | 1 |
| 8132 Receivables - Property Taxes | - | - | 7 |
| 8133 Receivables - State | - |] <u> </u> | 7 |
| 8134 Receivables - Federal | - | 1 - | 7 |
| 8135 Due from Other Funds | | · · · · · · · · · · · · · · · · · · · | 7 |
| 8140 Inventories | | | 7 |
| 8150 Prepaid Expenditures / Expenses | | | 1 |
| 8190 Other Current Assets | - | | 7 |
| 8200 Capital Assets, Net of Accum. Depreciation - Enterprise Funds | | | 1 |
| 8300 Other Assets - Enterprise Funds | | | 7 |
| TOTAL ADDITO | | | 7 |
| TOTAL ASSETS | <u> </u> | | |
| 9500 LIABILITIES | | | 7 |
| 9505 Negative Cash Balance | <u> </u> | | |
| 9510 Accounts Payable | - | | |
| 9530 Accrued Liabilities | - | <u> </u> | 3 |
| 9540 Accrued Salaries and Withholdings 9550 Due to Other Funds | | <u> </u> | |
| | <u> </u> | | |
| | - | <u> </u> | |
| 9562 Deferred Revenues - Property Taxes 9563 Deferred Revenues - State | | <u> </u> | 1 |
| 9564 Deferred Revenues - State | | | 4 |
| 9590 Other Current Liabilities | <u> </u> | | .↓ |
| 9600 Long-term Liabilities - Enterprise Funds | <u> </u> | <u> </u> | 4 |
| 2000 Long-term Liabilities - Enterprise Funds | | | |
| TOTAL LIABILITIES | | | |
| 9800 NET ASSETS / FUND BALANCES | † | | ╡ |
| Net Assets of Enterprise Funds: | | 1 | l |
| 9810 Net Assets Invested in Capital Assets, Net of Related Debt | | | 4 |
| 9820 Restricted Net Assets | | | -{ |
| 9830 Unrestricted Net Assets | | | 4 |
| Fund Balances of Governmental Funds: | · | | 4 |
| 9841 Reserved for Encumbrances and Commitments | | | 1 |
| 9842 Reserved for Inventories | | | 1 |
| 9848 Reserved for Other | | | 1 |
| 9852 Unreserved, Designated for Unrestricted Programs | | | 1 |
| 9853 Unreserved, Designated for Employee Benefit Obligations | | | † |
| 9854 Unreserved, Designated for Other | - | | † |
| 9859 Unreserved, Undesignated Fund Balance | - | | 1 |
| TOTAL NET ASSETS / FUND BALANCES | - | - | 1 |
| TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES | _ | - | |

| 97 Salt Lake Arts Academy | T | FINAL | | ORIGINAL |
|---|--|---------|---------------------------------------|---------------------------------------|
| OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| | | 1 71200 | F1 2007 | F1 2006 |
| REVENUES | | | | |
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1300 Tuition | | | | |
| 1500 Earnings on Investments | | | | |
| 1700 District Activities | | | | |
| 1750 Enterprise Activities (School Vending and Stores) | | | | |
| 1800 Community Services Activities | | | - | |
| 1900 Other Revenues From Local Sources | | | | · · · · · · · · · · · · · · · · · · · |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations From Private Sources | | ···- | | |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | | | A |
| 1970 Operating Revenues - Enterprise Funds | | | | |
| | | | | |
| TOTAL REVENUES. LOCAL SOURCES | 0 | 0 | 0 | |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 Miscellaneous State Revenues | | | | |
| 3900 Revenues From Other State Agencies | | | · · · · · · · · · · · · · · · · · · · | |
| | | | | |
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | |
| 4000 REVENUES FROM FEDERAL SOURCES 4100 Unrestricted Revenue Direct From Federal | 1 | | | |
| 4100 Unrestricted Revenue Direct From Federal 4200 Unrestricted Revenue Through State | | | | |
| 4300 Restricted Revenue Principle State | | | | |
| | | | | |
| 4400 Restricted Revenue Through State | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | o | o | |
| TOTAL REVENUES, OTHER FUNDS | 0 | 0 | 0 | |

| | 97 Salt Lake Arts Academy | | FINAL. | | ORIGINAL |
|---------------------------------|---|---------|---------|---------|----------|
| FY 2006 FY 2007 FY 2007 FY 2007 | OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | | FY 2006 | FY 2007 | FY 2007 | FY 2008 |

| EXF | ΈI | NSES | /EXF | ENDI | TI | JRES |
|-----|----|------|------|------|----|------|
| | | | | | | |

| 210 R 220 S 240 Ir 200 C 300 P 400 P 500 C | CTION calaries Retirement cocial Security nsurance (Health/Dental/Life) Other Benefits Total Benefits (200) curchased Professional and Technical Services curchased Property Services | 0 | | | |
|--|---|---------------|---------------------------------------|---------------------------------------|-------------|
| 210 R 220 S 240 Ir 200 C 300 P 400 P 500 C | Retirement Social Security Insurance (Health/Dental/Life) Other Benefits Total Benefits (200) Purchased Professional and Technical Services | 0 | | | |
| 220 S 240 Ir 200 C 300 P 400 P 500 C | ocial Security nsurance (Health/Dental/Life) other Benefits Total Benefits (200) ourchased Professional and Technical Services | 0 | | | |
| 240 Ir 200 C 300 P 400 P 500 C | nsurance (Health/Dental/Life) Other Benefits Total Benefits (200) Purchased Professional and Technical Services | 0 | | | |
| 240 Ir 200 C 300 P 400 P 500 C | nsurance (Health/Dental/Life) Other Benefits Total Benefits (200) Purchased Professional and Technical Services | 0 | | I. | |
| 300 P 400 P 500 O | Other Benefits Total Benefits (200) Purchased Professional and Technical Services | 0 | | | |
| 300 P 400 P 500 O | Total Benefits (200) Purchased Professional and Technical Services | 0 | · · · · · · · · · · · · · · · · · · · | | |
| 400 P 500 O | urchased Professional and Technical Services | | 0 | 0 | 0 |
| 400 P 500 O | | | | <u>_</u> | |
| 500 C | | | | | |
| | Other Purchased Services | | | | |
| | Supplies | | | | |
| | Property | | | | |
| | | | | | |
| 780 . 0 | Depreciation-Enterprise Funds | | | | |
| - | Total Property (700) | 0 | 0 | 0 | 0 |
| | other Objects | | | | |
| 810 D | ues and Fees | | | | |
| | Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL ING | TRUCTION (1888) | | | | |
| | TRUCTION (1000) | 0 | 0 | 0 | 0 |
| 2000 SUPPOR | | | | | |
| | alaries | | | | |
| | tetirement | | | | |
| | ocial Security | | | | |
| 240 Ir | nsurance (Health/Dental/Life) | | | | |
| | Other Benefits | | | · · · · · · · · · · · · · · · · · · · | |
| | Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 P | urchased Professional and Technical Services | - | | <u>_</u> | |
| | urchased Property Services | | | | |
| | Other Purchased Services | | | | |
| | upplies | | | | |
| | roperty | | | | |
| | Depreciation-Enterprise Funds | | | | |
| 700 0 | | | | | |
| 900 6 | Total Property (700) | 0 | 0 | 0 | 0 |
| | Other Objects | <u> </u> | | | |
| 810 D | ues and Fees | | | | |
| | Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL SU | PPORT SERVICES (2000) | 0 | 0 | | 0 |
| | TRUCTIONAL SERVICES | | | | |
| | | 1 | | | |
| | alaries | | | | |
| | letirement | | | | |
| | ocial Security | | | | |
| | nsurance (Health/Dental/Life) | , . | | | |
| 200 O | other Benefits | | | | |
| | Total Benefits (200) | 0 | 0 | 0 | 0 |
| | urchased Professional and Technical Services | | | | |
| | urchased Property Services | | | | |
| | Other Purchased Services | | | | |
| | upplies | | | | |
| | roperty | | | | |
| | Depreciation-Enterprise Funds | | | -, | |
| | Total Property (700) | 0 | 0 | 0 | |
| 800 C | Ither Objects | | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · | |
| | | | | | |
| 010 0 | Oues and Fees | | | | |
| | Total Other Objects (800) | 0 | 0 | 0 | |
| TOTAL NO | NINSTRUCTIONAL SERVICES (3000) | 0 | 0 | 0 | |
| TOTAL FX | PENDITURES, OTHER FUNDS | 0 | 0 | 0 | |

| 97 Salt Lake Arts Academy | T | PINAL | | T |
|---|--|---------------------------------------|---------|---------------------------------------|
| OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | | FINAL | | ORIGINAL |
| OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | FY 2006 | FY 2007 | FY 2007 | FY 2008 |
| OTHER FINANCING-Governmental Funds | | | | |
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers in from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | | | |
| 5400 Loan Proceeds | | | | 71 |
| 5500 Capital Leases Proceeds | | | | · · · · · · · · · · · · · · · · · · · |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | - | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items 6400 Extraordinary Items | | | | |
| | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | _ | | |
| , | | | | |
| | | | | |
| SUMMARY - OTHER FUNDS | | | | |
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | | | | |
| 3000 Total State | - | | | |
| 4000 Total Federal | | ···· | - | |
| TOTAL DEVENUES | · | | | • |
| TOTAL REVENUES | | <u> </u> | | |
| EXPENSES / EXPENDITURES BY OBJECT | i | · | | |
| 100 Salaries | | _ | _ | _ |
| 200 Employee Benefits | | - | - | - |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | • | • | - |
| 500 Other Purchased Services | • | - | - | - |
| 600 Supplies | - | • | - | • |
| 700 Property | • | | - | - |
| 800 Other Objects | <u> </u> | • | | |
| TOTAL EXPENSES / EXPENDITURES | | _ | _ | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | ···· | | |
| EXPENSES/EXPENDITURES | | _ | _ | _ |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | , , , , , , , , , , , , , , , , , , , | | |
| | | | | |
| NET CHANGE IN NET ASSETS / FUND BALANCE | <u> </u> | | | |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | | | | |
| NET ASSETS / FUND BALANCE - ENDING | - | - | - | |
| | | | | |
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | · · · · · · · · · · · · · · · · · · · | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| 97 Salt Lake Arts Academy SUMMARY - ALL FUNDS | ACTUAL FY 2006 | FINAL BUDGET FY 2007 | ACTUAL FY 2007 | ORIGINAL BUDGET FY 2008 |
|---|-------------------|----------------------------|-------------------|-------------------------------|
| | 112000 | 11 2007 | F1 200/ | F1 2008 |
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 193,090 | 136,500 | 200.068 | 135,00 |
| 3000 Total State | 1,072,771 | 1,275,675 | 1,287,176 | 1,380,00 |
| 4000 Total Federal | 213,956 | 50,000 | 56,595 | 50,00 |
| TOTAL REVENUES | 1,479,817 | 1,462,175 | 1,543,839 | 1,565,00 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 688,246 | 731,215 | 804.837 | 905,39 |
| 200 Employee Benefits | 224,337 | 166,608 | 235,048 | 274,89 |
| 300 Purchased Professional and Technical Services | 15,950 | 41,129 | 64,777 | 77,82 |
| 400 Purchased Property Services | 314,230 | - 11,120 | | 11,02 |
| 500 Other Purchased Services | 65,442 | 4,000 | 5.287 | 6,00 |
| 600 Supplies | 112,985 | 50,750 | 70,725 | 51,50 |
| 700 Property | 71,417 | 228,400 | 199,219 | 179,86 |
| 800 Other Objects | 6,146 | 23,100 | 46,894 | 44,60 |
| TOTAL EXPENDITURES | 1,498,753 | 1,245,202 | 1,426,787 | 1,540,07 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (18,936) | 216,973 | 117,052 | 24,92 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | - | - | |
| NET CHANGE IN FUND BALANCE | (18,936) | 216,973 | 117,052 | 24,92 |
| FUND BALANCE - BEGINNING (From Prior Year) | 122,326 | | - | • |
| Adjustments to Beginning Fund Balance | | | | • |
| FUND BALANCE - ENDING | 103,390 | 216,973 | 117,052 | 24,92 |

Summary - All Funds

| 97 Salt Lake Arts Academy | 20 | 05-2006 | 2006-2007 | | | 2007-2008 | |
|--|---------------|---------------------------------------|-----------|---------------------------------------|--------------|-----------|---------------------------------------|
| or data national new management | TAX | ACTUAL | TAX | AMOUNT | ACTUAL | TAX | AMOUNT |
| Detail Schedule of Property Tax | RATE | REVENUE | RATE | BUDGETED | REVENUE | RATE | ANTICIPATED |
| | 40 CEA | IEDAL ELIND | | | | | |
| Basic Program (53A-17a-135) | .001800 | IERAL FUND | .001702 | | , | | |
| Voted Leeway (53A-17a-133) | 1.001000 | | .001/02 | | | | |
| Board Leeway (53A-17a-134) (Class Size Reduction) | | | | | | | |
| Board Leeway (53A-17a-154) (Class Size Redduction) | + + | | | | | | |
| P.L. 81-874 (53A-17a-143) | | | | · · · · · · · · · · · · · · · · · · · | | | |
| | | | | | | | |
| Transportation (53A-17a-127) Tort Liability (63-30-27) | | · · · · · · · · · · · · · · · · · · · | | | | | |
| | + | | | | | | |
| Redemptions - Basic Levy | | | | | | | |
| Redemptions - Voted Leeway | | | | | | | <u> </u> |
| Redemptions - Special Transportation | | | | | | | |
| Redemptions - Tort Liability | | | | | | | |
| Redemptions - Reading Levy | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) - Basic | | | | | | | ···· |
| Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans. | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab. | | | | | | | |
| Vehicle Fees in Lieu of Tax - Voted Leeway | | | | | | | · |
| Vehicle Fees in Lieu of Tax - Reading | | | | · | | | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | XXX | | XXX | | | XXX | |
| TOTAL GENERAL FUND NO. 10 | .001800 | 0 | .001702 | 0 | o | .000000 | |
| . O I TO TO TO TO TO TO TO TO TO TO TO TO TO | | | | | | | |
| Recreation (11-2-7) | 23 NO | N K-12 PROGR | AMS FUR | עט | | | · · · · · · · · · · · · · · · · · · · |
| Vehicle Fees in Lieu of Tax (59-2-405) | | | | | | | · · · · · · · · · · · · · · · · · · · |
| Tax Sales and Redemptions & Other | | | | | | 2001 | |
| | XXX | | XXX | | | XXX | |
| Judgement Recovery (59-2-1328) Tax Refunds | | | | | | 100 | |
| 1 8X Returios | XXX | | xxx | | | XXX | |
| TOTAL NON K-12 FUND NO. 23 | .0000000 | 0 | .000000 | 0 | 0 | .000000 | |
| | 31 DEB | T SERVICE FL | IND | | | | |
| Gen Oblig Debt (11-14-19/53A-17a-145/53A-21-103) | İ | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) | | | | | | | |
| Tax Sales and Redemptions & Other | XXX | | XXX | | | XXX | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | XXX | |
| | | | | | | | |
| TOTAL DEBT SERVICE FUND NO. 31 | .000000 | 0 | .000000 | . 0 | 0 | .000000 | |
| · · · · · · · · · · · · · · · · · · · | 32 CAPIT | TAL PROJECT | S FUND | | | | |
| Capital Outlay Foundation (53A-21-101 thru 105) | | | | | | | |
| 10% of Basic (53A-17a-145) | | | | | | | |
| Voted Capital (53A-16-110) | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) Cap Found | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic | | | | | | | |
| Tax Sales and Redemptions Cap Foundation | xxx | | XXX | | | XXX | |
| Tax Sales and Redemptions 10% of Basic | | | | | | | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | XXX | | XXX | | | XXX | |
| | | ^ | 000000 | _ | ^ | .000000 | - |
| TOTAL CAPITAL PROJECTS FUND NO. 32 | .000000 | 0 | .0000000 | 0 | 0 | .000000 | |
| : | TOTAL | OF ALL FUND | 10 | | | | |
| | | LIP ALL PUNI | | | | | |
| | IOIAL | OI ALL I ONL | 75 | 1 | T | <u> </u> | |

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY For the Year Ended June 30, 2007

97 Salt Lake Arts Academy

| or Dail Lake Alto Academy | | | | |
|--|-----------------|-----------|---------------------------------------|----------------|
| A. SCHOOL BOND ELECTION | | | | |
| Was a bond election held for this fiscal year? | Yes | | No | |
| If yes, please furnish the following information: | | | | |
| a. Date | | | | |
| b. Amount of Bonds | | | | |
| c. Number of Votes FOR | | | | |
| d. Number of Votes AGAINST | | | | |
| B. STATUS OF DISTRICT INDEBTEDNESS | | | | |
| | | | | |
| • | Beginning | | | Ending |
| Onnerel abligation bounds | Balance | Additions | Reductions | Balance |
| General obligation bonds: | | | | |
| Face amount of bonds | - | | | . - |
| Bond premiums | - | | | - |
| Bond discounts | - | | | - |
| School building revolving account balance Deferred amounts on refundings | - | • | - | • |
| Deterred amounts on retundings | | | | |
| Net bonds payable | - | - | - | - |
| Non-general obligation debt: | | | | |
| Obligations under capital leases | - | - | | - |
| School building revolving account balance | - | - | - | - |
| Other debt: | - | | | - |
| | | | | - |
| | _ | | | • |
| | | | | |
| Total non-general obligation debt | - | 0 | 0 | - |
| C. VOTED LEEWAY | | | | |
| Was a Voted Leeway approved for this fiscal year? | Yes | | No | |
| If yes, please furnish the following information: | Date | | Tax Rate Approved | |
| | | | · · · · · · · · · · · · · · · · · · · | |
| D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduct | ion | | | |
| Was a Board Leeway approved for this fiscal year? | Yes | | No | |
| If yes, please furnish the following information: | | | | |
| Date of Formal Action (Must be prior to April 1) | | | Tax Rate Approved | |
| E. BOARD LEEWAY (53a-17-151) Reading Program | | | | |
| Was a Board Leeway approved for this fiscal year? | Yes | | No | |
| If yes, please furnish the following information: | | | | _ |
| a. Date of Formal Action (Must be by June 1) | | | | |
| b. Tax Rate Approved | Guarantee Prog. | 0.000000 | Low Income Prog. | 0.000000 |

EOF

| 97 Salt Lake Arts Academy | | SCHEDULE | SCHEDULE I DISTRICT INDIRECT COST DATA FO | CT COST DATA | FOR FY 2009 | |
|---|----------|---------------|---|--------------|-------------|-----------|
| ADJUSTED EXPENDITURES PER AFR | | NONRESTRICTED | | | | |
| FY 2007 | EXCLUDED | INDIRECT | DIRECT | EXCLUDED | INDIRECT | DIRECT |
| FUND 10 MAINTENANCE AND OPERATION | | | | | | |
| 1000 INSTRUCTION | 4,914 | | 816,887 | 4,914 | | 816,887 |
| 2100 SUPPORT SERV-STUDENTS | | | 2,925 | | | 2,925 |
| 2200 SUPPORT SERV-INSTR-STAFF | | | 8,475 | | | 8,475 |
| | | | 246,057 | | | 246,057 |
| 2400 SUPPORT SERV-SCHOOL ADMIN | | | | | | |
| 2500 SUPPORT SERV-CENTRAL | | | | | | |
| 2600 OPER AND MAINT OF PLANT | 241,199 | 106,330 | | 241,199 | | 106,330 |
| 2700 STUDENT TRANSP SERV | | | | | | |
| | | | | | | |
| 5200 DEBT SERVICE | | | | | | |
| 6000 OTHER SOURCES/USES OF FUND | | | | | | |
| FUND 23 NON K-12 PROGRAMS | | | | | | |
| FUND 31 DEBT SERVICE | | | | | | |
| FUND 32 CAPITAL PROJECTS | | | | | | |
| 1000 INSTRUCTION 10% PROGRAM | | | | | | |
| 2000 SUPPORTING SERVICES | | | | | | |
| 2500 SUPPORT SERVICES - BUSINESS | | | | | | |
| 2600 OPER AND MAINT OF PLANT | | | | | | |
| 2700 STUDENT TRANS. SERVICES | | | | | | |
| 2900 OTHER SUPPORT SERVICES | | | | | | |
| 4000 FACIL ACQUISITION AND CONS | | | | | | |
| 5000 DEBT SERVICE | | | | | | |
| 6000 OTHER USES OF FUNDS | | | | | | |
| FUND 40 BUILDING RESERVE | | | | | | |
| FUND 49 or 51 FOOD SERVICE (Gov. or Ent.) | | | | | | |
| FUNDS OTHER (GOV'T. OR ENTERPRISE) | | | | | | |
| TOTALS | 246,113 | 106,330 | 1,074,344 | 246,113 | | 1,180,674 |
| | | | | | | |

| | | | | | FOOD SERVICES ALLOCATIONS | FOOD SER |
|--------|---------------|--|-----------------------------|----------------|----------------------------------|--------------------------------------|
| TOTAL | | | | | INSTRUCTION ALLOCATION | INSTRU |
| | 106,330 | ALCULATIONS | ALLOCATION FOR CALCULATIONS | | | |
| | 106,330 | | | | TOTAL | |
| | 106,330 | 100.00% | | 106,330 | AMOUNT ATTRIBUTED TO INSTRUCTION | AMOUNT ATTRIBUT |
| | | 0.00% | | | TO FOOD SERVICES | AMOUNT ATTRIBUTED TO FOOD SERVICES |
| | OF POOL | ALLOCATION OF INSTRUCTION PORTION OF POOL | ALLOCATION OF INS | | | |
| | | 100.00% | 1,074,344 | 106,330 | TOTAL INDIRECT, DIRECT, & % | TOTAL INI |
| | | 100.00% | 1,074,344 | 106,330 | INSTRUCTION % CALCULATION | INSTRUCT |
| | | 0.00% | | | DES % CALCULATION | SCH. J & FOOD SERVICES % CALCULATION |
| | ECT COST POOL | ALLOCATION OF NONRESTRUCTED INDIRECT COST POOL | ALLOCATION OF NO | | | |
| DIRECT | NUNCC | EXCLUDED | DIRECT | INDIKECT | EXCLUDED | FY 2007 |
| | RESTRICTED | | } | NONRESTRICTED | | ADJUSTED EXPENDITURES PER AFR |
| | -FOR FY 2009 | SCHEDULE I - DISTRICT INDIRECT COST DATA - FOR FY 2009 | DISTRICT INDIRE | SCHEDULE I - [| | 97 Salt Lake Arts Academy |

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.

SCHEDULE J ALLOCATION OF INDIRECT COSTS FOR THE SCHOOL FOODS PROGRAM

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

| | e Arts Academy | Unallocable to School Food Program | Allocable to School Food Program | TOTAL |
|---------------|------------------------------|---|---|--------------|
| | 10 MAINTEN | IANCE AND OPER | ATION FUND | |
| 2500 Support | Services - Central | | | |
| 100 | Salaries | | | |
| 200 | Employee Benefits | | | |
| 300-400 | Purchased Services | | | |
| 500 | Other Purchased Services | | · | |
| 600 | Supplies and Materials | | | |
| TOTAL SI | UPPORT SERVICES - BUSINESS | | | |
| 2600 Maintena | ance of Plant Services | | | |
| 100 | Salaries | | | , |
| 200 | Employee Benefits | | | |
| 300-400 | Purchased Services | 53,377 | | 53,377 |
| 500 | Other Purchased Services | | | |
| 600 | Supplies and Materials | 52,953 | | 52,953 |
| TOTAL M | AINTENANCE OF PLANT SERVICES | 106,330 | | 106,330 |
| 2900 Support | Services - Other | | | |
| 100 | Salaries | | | |
| 200 | Employee Benefits | | | |
| 300-500 | Purchased Services | | | |
| 600 | Supplies and Materials | | | |
| TOTAL SI | UPPORT SERVICES - OTHER | | | |
| MOSTAV PA | TE PROCEEDS | T | | |
| | ance of Plant Services | | | |
| 100 | Salaries | | | |
| 200 | Employee Benefits | | | |
| 300-500 | Purchased Services | | | |
| 600 | Supplies and Materials | | | |
| | AINTENANCE OF PLANT SERVICES | | | |
| 10% OF BASIC | | | | |
| | Services - Central | | | |
| 600 | Supplies | | | |
| 2600 Maintena | nce of Plant Services | 1 | | |
| 600 | Supplies | | | |
| 2900 Other Su | | } | | |
| 600 | Supplies | | | |
| | | <u> </u> | | |
| GRAND T | | 106,330 | | 106,330 |

SCHEDULE K

UTAH STATE OFFICE OF EDUCATION SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION

| 97 Salt Lake Arts Academy | FIXED RATE WITH CARRY FORWARD PROVISION | | | | | | | |
|---------------------------|---|-----------------|--------------------|--------------------|------------|------------------|--|--|
| | FY | 2005 | FY | 2007 | FY | 2009 | | |
| RESTRICTED RATE | FY 2003 | FY 2005 | FY 2005 | FY 2007 | FY 2007 | FY 2009 | | |
| BASIC CALCULATION | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST | | |
| DIRECT COSTS | 566,851 | 1,253,115 | 1, 253 ,115 | 1,180,674 | 1,180,674 | | | |
| INDIRECT COSTS: POOL | 81,536 | 168,075 | 168.075 | 0 | 0 | | | |
| CARRY FORWARD | 81,536 | 81,536 | (110,910) | (110,910) | (164,749) | | | |
| TOTAL | 163,072 | 249,611 | 57, 165 | (1 10,9 10) | (164,749) | | | |
| RATE | 28.77% | | 4.56% | | -13.95% | | | |
| CARRY FORWARD | | | | | | | | |
| ACTUAL DIRECT COSTS | • | 1,253,115 | | 1,180,674 | | 0 | | |
| RATE | | 28 .77% | | 4.56% | | -13. 95 % | | |
| CALCULATED RECOVERY | 1 | 360 ,521 | | 53,839 | | 0 | | |
| ACTUAL POOL COSTS | | (249,611) | | (110,910) | | (0) | | |
| OVER (UNDER) RECOVERY | | 110,910 | | 164,749 | | 0 | | |

| | FY | 2005 | FY | 2007 | FY | 2009 |
|---------------------------|--|-----------------|-----------------|---------------|--------------------|-------------|
| NON-RESTRICTED RATE(S) | FY 2003 | FY 2005 | FY 2005 | FY 2007 | FY 2007 | FY 2009 |
| BASIC CALCULATION | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST |
| DIRECT COSTS | 520,919 | 875,260 | 875.260 | 1,074,344 | 1,074,344 | |
| INDIRECT COSTS: | | | | | | |
| POOL | 127,468 | 545,930 | 545,930 | 106,330 | 106,330 | |
| CARRY FORWARD | 127,468 | 127,468 | 245,046 | 245,046 | (619,509) | |
| TOTAL | 254,936 | 673,398 | 790 ,976 | 351,376 | (513, 17 9) | |
| RATE | 48.94% | | 90.37% | | -47.77% | |
| CARRY FORWARD | | | | | | |
| ACTUAL DIRECT COSTS | | 875,260 | | 1,074,344 | | 0 |
| RATE | 1 | 48.94% | | 90.37% | | -47.779 |
| CALCULATED RECOVERY | | 428 ,352 | | 970,885 | | (|
| ACTUAL POOL COSTS | | (673,398) | | (351,376) | | (0 |
| OVER (UNDER) RECOVERY | | (245,046) | | 619,509 | | |
| FOOD SERVICE DIRECT COSTS | | 0 | 0 | o | 0 | |
| INDIRECT COSTS: | | | | \ | | |
| POOL | | | 0 | 0 | 0 | |
| CARRY FORWARD | | 0 | 0 | 0 | 0 | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | |
| RATE | 0.00% | | 0.00% | | 0.00% | |
| CARRY FORWARD | | | | <u> </u> | | |
| ACTUAL DIRECT COSTS | | 0 | | 0 | | [c |
| RATE | 1 | 0.00% | | 0.00% | | 0.009 |
| CALCULATED RECOVERY | | 0 | | 0 | | 1 |
| ACTUAL POOL COSTS | | (0) | | (0) | | |
| OVER (UNDER) RECOVERY | | o | | 0 | | <u> </u> |

ANNUAL FINANCIAL REPORT SCHEDULE L UTAH STATE OFFICE OF EDUCATION INDIRECT COST NEGOTIATION AGREEMENT

97 Salt Lake Arts Academy

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

| SECTION I: Rates | | | | |
|-----------------------|----------------|------------------------------|---------|------------------------|
| TYPE | METHOD | EFFECTIVE | RATE* | APPLICABLE TO |
| Fixed w/carry forward | Non-restricted | July 1, 2008 - June 30, 2009 | -47.77% | Instructional Programs |
| Fixed w/carry forward | Non-restricted | July 1, 2008 - June 30, 2009 | 0.00% | School Food Programs |
| Fixed w/carry forward | Restricted | July 1, 2008 - June 30, 2009 | -13.95% | Instructional Programs |
| | | | | |

^{*} Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

SECTION II: General

- A. LIMITATIONS: Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. AUDIT: Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. CHANGES: Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. FIXED RATES: The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. NOTIFICATION TO FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. SPECIAL REMARKS: Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.